



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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CHIEF DEPUTY

August 6, 2007

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: **CARSON/LOMITA/TORRANCE WORKFORCE INVESTMENT
NETWORK CONTRACT – A WORKFORCE INVESTMENT ACT
PROGRAM PROVIDER**

We have conducted a program, fiscal and administrative contract review of the City of Torrance – Administrative Entity for the Carson Lomita Torrance Workforce Investment Network (CLT WIN or Agency), a Workforce Investment Act (WIA) program provider.

Background

The Department of Community and Senior Services (DCSS) contracts with CLT WIN to provide and operate the WIA Adult and Dislocated Worker Programs. The WIA Adult and Dislocated Worker Programs assist individuals obtain employment, retain their jobs and increase their earnings. CLT WIN's offices are located in the Second and Fourth Districts.

CLT WIN is compensated on a cost reimbursement basis. CLT WIN's contracts were for \$57,689 for Fiscal Year 2006-07.

Purpose/Methodology

The purpose of the review was to determine whether CLT WIN complied with its contract terms and appropriately accounted for and spent WIA funds in providing

"To Enrich Lives Through Effective and Caring Service"

services to eligible participants. We also evaluated the adequacy of the Agency's accounting records, internal controls and compliance with federal, State, and County guidelines.

Results of Review

The program participants sampled met the eligibility requirements for the WIA Adult and Dislocated Worker Programs. CLT WIN inappropriately billed DCSS \$1,700 to pay for payroll expenses incurred in Fiscal Year 2005-06 in excess of their payroll budget. In addition, CLT WIN did not implement three of the eight recommendations identified in the prior year's monitoring report. Issues similar to those noted during the FY 2005-06 monitoring review were noted in this monitoring review.

Details of our review along with recommendations for corrective action are attached.

Review of Report

We discussed our report with CLT WIN and DCSS on May 31, 2007. In their attached response, CLT WIN disagreed with two of the seven recommendations that were also noted in the prior year's monitoring report. Specifically, CLT WIN refused to allow us access to their personnel files due to the Agency's confidentiality policy and did not indicate on statements to the public (flyers) that the program was funded by federal or State grant funds administered by the County of Los Angeles.

CLT WIN did not renew the WIA program contract with DCSS for FY 2007-08. DCSS will have to ensure that CLT WIN implements the recommendations contained in this report prior to receiving another WIA contract.

We thank CLT WIN for their cooperation and assistance during this review. Please call me if you have any questions or your staff may contact Don Chadwick at (626) 293-1102.

JTM:MMO:DC

Attachment

c: William T Fujioka, Chief Executive Officer
Cynthia Banks, Director, Department of Community and Senior Services
Patricia D. Unangst, Workforce Development Division Manager, City of Torrance –
Administrative Entity for the Carson Lomita Torrance Workforce Investment
Network
Public Information Office
Audit Committee

**WORKFORCE INVESTMENT ACT PROGRAM
CARSON LOMITA TORRANCE WORKFORCE INVESTMENT NETWORK
FISCAL YEAR 2006-07**

City of Torrance – Administrative Entity for the Carson Lomita Torrance Workforce Investment Network (CLT WIN or Agency) will not be renewing the Workforce Investment Act (WIA) contract in Fiscal Year (FY) 2007-08. Therefore, the Agency will have to implement the recommendations contained in this report prior to receiving another WIA contract.

ELIGIBILITY

Objective

Determine whether CLT WIN provided services to individuals that meet the eligibility requirements of the WIA.

Verification

We reviewed the case files for all 11 participants (three from the Adult Program and eight from the Dislocated Worker Program) that received services from July 2006 through February 2007 for documentation to confirm their eligibility for WIA program services.

Results

All 11 program participants met the eligibility requirements for the WIA Adult and Dislocated Worker Programs.

Recommendation

There are no recommendations for this section.

BILLED SERVICES/CLIENT VERIFICATION

Objective

Determine whether CLT WIN provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the participants received the billed services.

Verification

We reviewed the documentation contained in the case files for all 11 participants that received services during July 2006 through February 2007. We also interviewed five program participants to confirm the services CLT WIN billed to DCSS were provided.

Results

The five participants interviewed stated that the services they received met their expectations. In addition, CLT WIN provided services in accordance with the County contract and WIA guidelines.

Recommendation

There are no recommendations for this section.

CASH/REVENUE**Objective**

Determine whether cash receipts and revenues are properly recorded in the Agency's records and deposited timely in their bank account. Determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed the Agency's cash receipts journal to ensure that the monies received from DCSS are properly recorded and deposited timely.

Results

CLT WIN maintained adequate controls to ensure that revenue was properly recorded and deposited in a timely manner.

Recommendation

There are no recommendations for this section.

EXPENDITURES/PROCUREMENT**Objective**

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records and reviewed documentation to support 24 non-payroll expenditure transactions, totaling \$1,750 billed by the Agency for September, October and November 2006.

Results

CLT WIN's expenses were allowable, properly documented and accurately billed to DCSS as required.

Recommendation

There are no recommendations for this section.

INTERNAL CONTROLS/CONTRACT COMPLIANCE**Objective**

Determine whether the contractor maintained sufficient internal controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit and tested transactions in areas such as expenditures, payroll and personnel.

Results

Generally, CLT WIN maintained adequate internal controls over its business operations. However, CLT WIN did not comply with all County contract requirements. Specifically:

- CLT WIN did not indicate statements to the public (flyers) that the program was funded by federal or State grant funds administered by the County of Los Angeles. This was also noted in the two prior years' monitoring reports.
- CLT WIN's procurement policy requires only two price quotes for purchases over \$1,000. WIA guidelines require three price quotes for purchases over \$1,000. This was also noted in the prior year's monitoring report.

Recommendations**CLT WIN management:**

1. Ensure that statements to the public (flyers) indicate that the program was funded by federal or State grants administered by the County of Los Angeles.
2. Ensure that the Agency's procurement policies and procedures are in compliance with WIA guidelines.

FIXED ASSETS AND EQUIPMENT**Objective**

Determine whether CLT WIN's fixed assets and equipment purchases made with WIA funds are used for the WIA program and are safeguarded.

We did not perform test work in this section as CLT WIN did not use WIA funds to purchase fixed assets or equipment.

PAYROLL AND PERSONNEL**Objective**

Determine whether payroll is appropriately charged to the WIA program. In addition, determine whether personnel files are maintained as required.

Verification

We traced and agreed the payroll expenditures for five employees totaling \$3,476 to the payroll records and time reports for September 2006. We also interviewed one employee assigned to the WIA programs.

Results

Based on our review of CLT WIN's payroll expenditures and timecards, the Agency appropriately charged payroll expenses to the WIA program. However, CLT WIN refused to provide the personnel files requested. As a result, we could not determine whether Agency staff performed a criminal record clearance, validated qualifications and citizenship, maintained copies of valid driver licenses and insurance, etc. The prior two years' monitoring reports also noted that the Agency did not allow the monitors to review the Agency's personnel files. According to Agency management, personnel files are strictly kept confidential and as such, would not provide the requested personnel files for review. The Agency's legal counsel advised that CLT WIN sign a declaration

under penalty of perjury that the City of Torrance is in compliance with all requirements of the contract.

During the exit conference on May 31, 2007, CLT WIN and DCSS agreed to have the Agency's legal counsel review the personnel files and sign an affidavit attesting that the personnel files contained all the required documents. However, the Agency's legal counsel indicated that they will not be signing any declaration since their office does not have any knowledge of whether CLT WIN is in compliance with the contract or not.

The County contract requires contractors to provide any pertinent records, supporting documents, statistical records and all other records pertinent to the award and performance of the contract, including but not limited to, all timecards and other employment records and confidential information requested by the County for five years from the termination date of the contract.

Recommendation

- 3. CLT WIN management provide the County with documentation to validate personnel information.**

COST ALLOCATION PLAN

Objective

Determine whether CLT WIN's Cost Allocation Plan was prepared in compliance with the County contract and the Agency used the plan to appropriately allocate shared program expenditures.

Verification

We reviewed the Cost Allocation Plan and reviewed a sample of expenditures incurred by the Agency in September, October and November 2006 to ensure that the expenditures were properly allocated to the Agency's programs.

Results

CLT WIN's Cost Allocation Plan was prepared in compliance with the County contract and expenditures were appropriately allocated.

Recommendation

There are no recommendations for this section.

CLOSE-OUT REVIEW**Objective**

Determine whether the Agency's Fiscal Year (FY) 2005-06 final close-out invoice was reconciled to the Agency's financial accounting records.

Verification

We traced and agreed the Agency's FY 2005-06 general ledger to the Agency's final close-out for FY 2005-06. In addition, we reviewed the prior year's general ledger for any duplicate postings or unallowable costs, and review a sample of expenditures from the FY 2005-06 general ledger.

Results

CLT WIN inappropriately billed DCSS \$1,700 as Support Services to pay for payroll expenses in excess of their budgeted amounts. The County contract requires the contractor to request reimbursement for actual expenditures not to exceed budgeted amounts. In addition, the County contract requires that movements of funds from one cost category to another must be in writing and mutually agreed upon by DCSS and the contractor. As such, CLT WIN needs to repay DCSS \$1,700.

Recommendation**CLT WIN management:**

4. Repay DCSS \$1,700.
5. Ensure that costs billed to DCSS do not to exceed their approved budgeted amounts.
6. Obtain prior approval from DCSS when moving funds from one cost category to another as required.

PRIOR YEAR FOLLOW-UP**Objective**

Determine the status of the recommendations reported in the prior monitoring review.

Verification

We verified whether the outstanding recommendations from FY 2005-06 monitoring review were implemented. The report was issued on November 15, 2006.

Results

The prior year's monitoring report contained eight recommendations. CLT WIN implemented five of the eight recommendations. As previously indicated, CLT WIN refused to provide the personnel files requested, did not indicate on statements to the public (flyers) that the program was funded by federal or State grant funds administered by the County of Los Angeles and the Agency's procurement policy was not in compliance with WIA guidelines.

During our monitoring review of FY 2006-07, CLT WIN continued to disagree with the two outstanding recommendations in the prior year's monitoring report. We discussed this issue with DCSS and they will ensure that CLT WIN implements the recommendations contained in this report prior to receiving another WIA contract.

Recommendations

Refer to Recommendations 1, 2, and 3.



CITY OF TORRANCE

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June 14, 2007

J. Tyler McCauley
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Countywide Contract Monitoring Division
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Subject: **CARSON/LOMITA/TORRANCE WORKFORCE INVESTMENT NETWORK
CONTRACT-WORKFORCE INVESTMENT ACT PROGRAMS**

The County of Los Angeles Department of Auditor-Controller conducted a program, fiscal and administrative contract review of the City of Torrance – Administrative Entity for the Carson/Lomita/Torrance Workforce Investment Network (CLT WIN) from Tuesday, February 27th through Thursday, March 1, 2007 for the program year 2006-2007.

As a result of the monitoring visit, a draft report was issued, Tuesday, May 22, 2007, which outlined the results and recommendations. An Exit Conference was held on Thursday, May 31, 2007 at which time CLT WIN staff, Auditor Controller staff and LA County Department of Community and Senior Services (DCSS) staff reviewed and discussed the draft report's results and recommendations. As a result of the Exit Conference, two issued remained outstanding, one requiring resolution from CLT, the other from LA County DCSS.

Please find below CLT WIN's response to the recommendations outlined in the draft report, including the updated responses as a result of the Exit Conference. The responses address the recommendations and should resolve any outstanding issues.

ELIGIBILITY

Results

All 11 program participants met the eligibility requirements for the WIA Adult and Dislocated Worker Programs.

Recommendation

There are no recommendations for this section.

CLT RESPONSE NOT REQUIRED

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BILLED SERVICES/CLIENT VERIFICATION

Results

The five participants interviewed stated that the services they received met their expectations. In addition, CLT WIN provided services in accordance with the County contract and WIA guidelines.

Recommendations

There are no recommendations for this section.

C/L/T RESPONSE NOT REQUIRED

CASH/REVENUE

Results

CLT WIN maintained adequate controls to ensure that revenue was properly recorded and deposited in a timely manner.

Recommendation

There are no recommendations for this section.

C/L/T RESPONSE NOT REQUIRED

EXPENDITURES/PROCUREMENT

Results

CLT WIN's expenses were allowable, properly documented and accurately billed to DCSS as required.

Recommendation

There are no recommendations for this section.

C/L/T RESPONSE NOT REQUIRED

INTERNAL CONTROLS/CONTRACT COMPLIANCE

Results

Generally, CLT WIN maintained adequate internal controls over its business operations. However, CLT WIN did not comply with all County contract requirements. Specifically:

- *CLT WIN did not indicate on press releases and statements to the public that the program was funded by federal or State grant funds administered by the County of Los Angeles. This was also noted in the two prior years' monitoring report.*
- *CLT WIN's procurement policy requires only two price quotes for purchases over \$1,000. WIA guidelines require three price quotes for purchases over \$1,000. This was also noted in the prior year's monitoring report.*

Recommendations

CLT WIN management:

1. *Ensure that press releases and statements to the public indicate that the program was funded by federal or State grants administered by the County of Los Angeles.*
2. *Ensure that the Agency's procurement policies and procedures are in compliance with WIA guidelines.*

C/LT RESPONSE

1. *Ensure that press releases and statements to the public indicate that the program was funded by federal or State grants administered by the County of Los Angeles.*

As stated in the draft report, this was noted in the two years' prior monitoring report and CLT WIN addressed this issue in detail in response to each year's monitoring report. In response to the current program year 06-07, as in our previous monitoring responses for PY 04-05 and PY 05-06, CLT WIN reiterates that this requirement does not apply. CLT WIN does not issue press releases or brochures for this or any other grant funded program because of overall funding limitations. In addition, CLT WIN's previous monitoring response to this issue stated:

"The C/LT WIN (operated by the City of Torrance) was the first consortium to adopt the WorkSource logo. This is the official seal adopted by the Board of Supervisors to signify all County programs that utilize the WIA funds in question. All materials, signage, ads, etc. carry this logo. Therefore, we believe this more than satisfies the contractual requirement."

During the Exit Conference, Jackie Sakane, DCSS, agreed to research the above and provide resolution.

2. *Ensure that the Agency's procurement policies and procedures are in compliance with WIA guidelines.*

CLT WIN staff has consistently secured three (3) price quotes. CLT WIN's procurement policies and procedures have been updated to reflect three (3) price quotes for purchases over \$1,000 and are in compliance with WIA guidelines.

A copy of CLT WIN's updated procurement policies and procedures was provided to the Auditor during the Exit Conference.

FIXED ASSETS AND EQUIPMENT

We did not perform test work in this section as CLT WIN did not use WIA funds to purchase fixed assets or equipment.

PAYROLL AND PERSONNEL

Results

CLT WIN appropriately charged payroll expenses to the WIA program. However, CLT WIN refused to provide the personnel files requested. As a result, we could not determine whether Agency staff performed a criminal record clearance, validated qualifications and citizenship, or maintained copies of valid driver licenses, insurance, etc. The prior two years' monitoring reports also noted that the Agency did not allow the monitors to review the agency's personnel files. According to Agency management, personnel files are strictly kept confidential and as such, would not provide the requested personnel files for review. However, the County contract requires contractors to provide any pertinent records, supporting documents, statistical records, and all other records pertinent to the award and performance of the contract, including but not limited to, all time cards and other employment records and confidential information requested by the County for five years from the termination date of the contract.

Recommendation

3. **CLT WIN management provide the County with documentation to validate personnel information.**

C/L/T RESPONSE

3. Due to the sensitive nature of this issue and CLT WIN's previous year's response, during the PY 06-07 monitoring visit, the monitors did not request to review personnel files. As was noted in the response to the PY 05-06 monitoring, CLT WIN adheres to the policies and procedures set forth by the City of Torrance. The City of Torrance Personnel Records and Files Policy states:

"Personnel files are the property of the City of Torrance; access to the information they contain is restricted. The Human Resources Department is the custodian of the personnel file for each employee....Under the law, employees may review records that pertain to employment discipline, promotion, or pay."

CLT WIN reiterates what was stated in our 04-05 and 05-06 monitoring responses, the City of Torrance, administrative entity for CLT WIN, maintains a policy regarding confidentiality of personnel files. A review of the Personnel Records and File Policy, which was provided to the Auditor during the Exit Conference, will assist LA County auditors in determining whether personnel files are maintained as required. During the PY04-05 and PY 05-06 monitoring visits, CLT WIN offered alternatives to verify the requested information. One alternative is to view the Personnel Action Forms initiated by the Workforce Development Division in the City of Torrance Human Resources Department. Those forms are kept in the Carson offices and are available for the auditor's review. A copy of that form was faxed to the auditor during the 05-06 monitoring visit. The monitor has not requested to view these forms. A second alternative, CLT WIN, on advice of our legal counsel, is willing to sign a declaration under penalty of perjury that the City of Torrance is in compliance with all the requirements of the contract, specifically that personnel files are maintained as required.

During the Exit Conference, Auditor staff requested a sign affidavit from the City of Torrance Attorney that "he/she reviewed the personnel files of each of the following employees to validate that the employees' personnel files contained the following required documents:

Employees:

- Teutafua Afuafi
- Matthew Brookes
- Cheryln Jones

- Marilyn Yokoyama
- Eleanor Barthe Jones

Please confirm that the following documentations were maintained in the employees' personnel files:

- Criminal Record Clearance – please indicate the date of when the criminal record check was performed.
- Performance Evaluations (annual) – please indicate the dates of the last two performance evaluations in the personnel files.
- Proof of qualification for the position, if required (e.g., notarized copy of original diploma, license, etc.)
- Citizenship Status/proof of employability
- Driver's license/Identification Card
- Proof of auto insurance
- Job description/specifications
- Resume and/or application

CLT WIN has brought this issue to the City of Torrance Attorney's office for the second time and the City Attorney's position has not changed since CLT WIN initial discussion in October 2006. The City of Torrance Attorney's office reiterates:

"There are two options. First, the County can sign an indemnification provision to indemnify the City (of Torrance) and WIN for any and all lawsuits and/or damages as a result of the County going into the personnel files. Second, you (CLT WIN), or someone else with knowledge of the contract, could sign a declaration under penalty of perjury that the City is in compliance with all the requirements of the contract or the specific sections that the County is interested in -- as long as that is the case. The City Attorney's Office will not be signing any declarations as our office does not have any knowledge of whether the City is in compliance with the contract or not."

CLT WIN has also discussed this issue with the State Regional Advisor, who responded that the request from the County is not within the scope of the State nor in WIA. Therefore CLT WIN reiterates the response provided October 10, 2006 to the 05-06 monitoring report:

In our review of the contract, CLT WIN has noted that the request made citing Section B, Part 3.2 of the Auditor-Controller Contract Accounting and Administrative Handbook (below), excluded the first sentence in this section, which states:

"Adequate security must be maintained over personnel and payroll records with access restricted to authorized individuals."

LA County Auditor cited:

Section B, Part 3.2 of the Auditor-Controller Contract Accounting and Administrative Handbook indicates that "Personnel and payroll records should include (but not limited to) the following:

- Employee's authorized salary rate
- Employee information sheet
- Resume and/or application
- Proof of qualification for the position, if required (e.g. notarized copy of original diploma, license, etc.)
- Performance Evaluations
- Criminal Record Clearance
- Citizenship Status
- Benefits balances (e.g. sick time, vacation, etc.)

According to the County contract, under Standard Terms and Condition:

"The contractor shall make any and all Program related records, participant files, and other documentation and physical evidence, in addition to documents required by this contract, as may reasonably be requested by the County, available for inspection and audit by any federal, State or County agency upon request, for three years from the termination date of this contract.

The section referenced by the Auditor, from the County contract, under Standard Terms and Conditions is found under section 800 Audits, Reports, Records and Documentation, specifically section 802 Records. This section is clearly specific to "program related records", not personnel files. Upon further review of the contract, under section 200 Assurances/Certifications, specifically section 219 Administrative and Personnel Procedures, the contract states:

"Contractor warrants that it has adopted, shall retain, and make available upon request from the County, the following documents and amendments thereto: (b) Contractor personnel policy, which incorporates due process protection of standard personnel procedures, which the Contractor agrees to abide by in the performance of this contract."

A copy of the City of Torrance Personnel Records and Files Policy was provided to the Auditor during the Exit Conference. CLT WiN is willing to provide information to resolve this issue. A review of the Personnel Records and File Policy will assist LA County auditors in determining whether personnel files are maintained as required. In addition, CLT WiN, on advice of our legal counsel, is willing to sign a declaration under penalty of perjury that the City of Torrance is in compliance with all the requirements of the contract, specifically that personnel files are maintained as required.

COST ALLOCATION PLAN

Results

CLT WIN's Cost Allocation Plan was prepared in compliance with the County contract and appropriately applied to program costs.

Recommendation

There are no recommendations for this section.

C/LT RESPONSE NOT REQUIRED

CLOSE-OUT REVIEW

Results

CLT WIN inappropriately billed DCSS \$1,700 as Support Services to pay for payroll expenses in excess of their budgeted amounts. The County contract requires the contractor to request reimbursement for actual expenditures not to exceed budgeted amounts. In addition, the County contract requires that movement of funds from one cost category to another must be in writing and mutually agreed upon by DCSS and contractor. As such, CLT WIN need to repay DCSS \$1,700.

Recommendations

CLT WiN management:

- 4. Repay DCSS \$1,700.**
- 5. Request reimbursement for actual expenditures not to exceed budgeted amounts.**
- 6. Obtain prior approval from DCSS when moving funds from one cost category to another as required.**

C/LT RESPONSE

- 4. Repay DCSS \$1,700.**

CLT WiN is in agreement. A check payable to DCSS (check #180304) was issued. During the Exit Conference, CLT WiN staff provided the check to DCSS staff, at which time it was requested that the check be mailed. CLT WiN mailed the check, along with a copy of the response to Jackie Sakane, LA County DCSS, immediately after the Exit Conference on May 31, 2007.

- 5. Request reimbursement for actual expenditures not to exceed budgeted amounts.**

For the remaining months of the PY 06-07, CLT WiN will ensure that it requests reimbursement for actual expenditures within the budgeted amount.

- 6. Obtain prior approval from DCSS when moving funds from one cost category to another as required.**

CLT WiN submitted a budget modification on March 29, 2007 and received approval for that modification on May 7, 2007. CLT WiN will invoice within the parameters of that approved budget for the remainder of the 06-07 program year.

PRIOR YEAR FOLLOW-UP

Results

The prior monitoring report contained eight recommendations. CLT WiN implemented five of the eight recommendations. As previously indicated, this report contains three findings related to the three outstanding recommendations.

During our monitoring review of FY 2006-07, CLT WiN continued to disagree with the three outstanding recommendations in the prior year's monitoring report. We discussed this issue with DCSS and they will follow-up with the Agency to ensure compliance.

Recommendations

- 7. CLT WiN management implement the outstanding recommendations from FY 2005-06 monitoring report.**

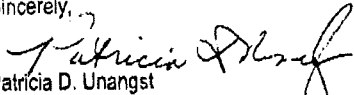
C/L/T RESPONSE

7. CLT WIN addressed the outstanding recommendations from FY 2005-06 monitoring report within this response to the draft report.

SUMMARY

We consider that these responses have addressed the County of Los Angeles Department of Auditor-Controller's recommendations. If there are any questions regarding this letter, please contact Carla Anguiano at (310) 518-8145 or caranguiano@torrnet.com. After, July 1, 2007, please contact Jim Olds at (310) 618-7674 or jolds@torrnet.com. Thank you for your assistance.

Sincerely, ..


Patricia D. Unangst
Workforce Development Division Manager
City of Torrance

Cc: Maggie Mireles, County of Los Angeles DCSS
Jackie Sakane, County of Los Angeles DCSS